

FIG. 1

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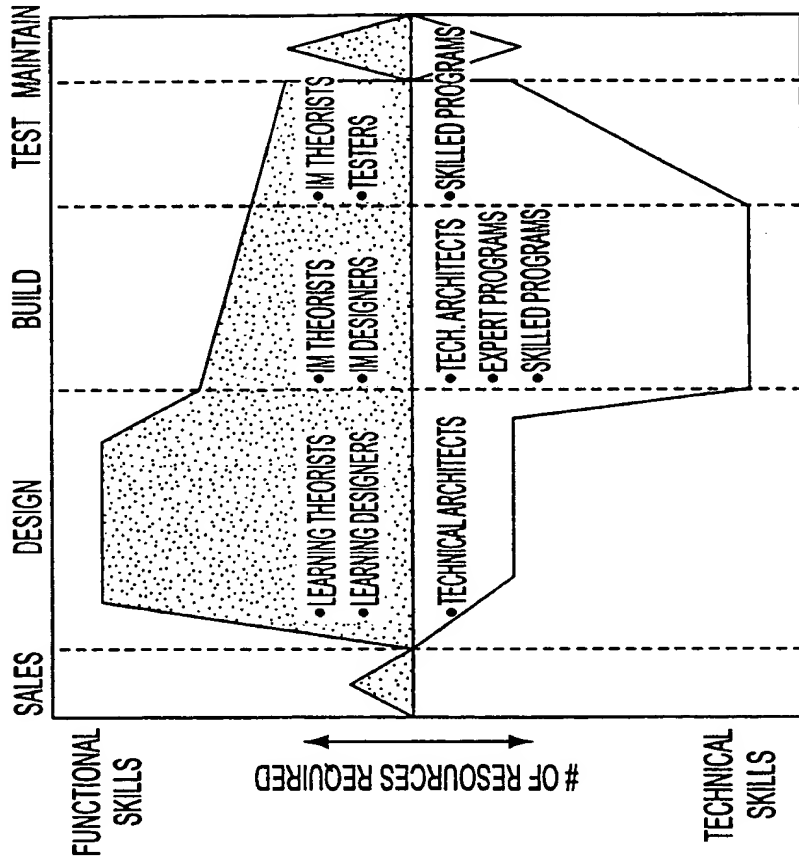


FIG. 3

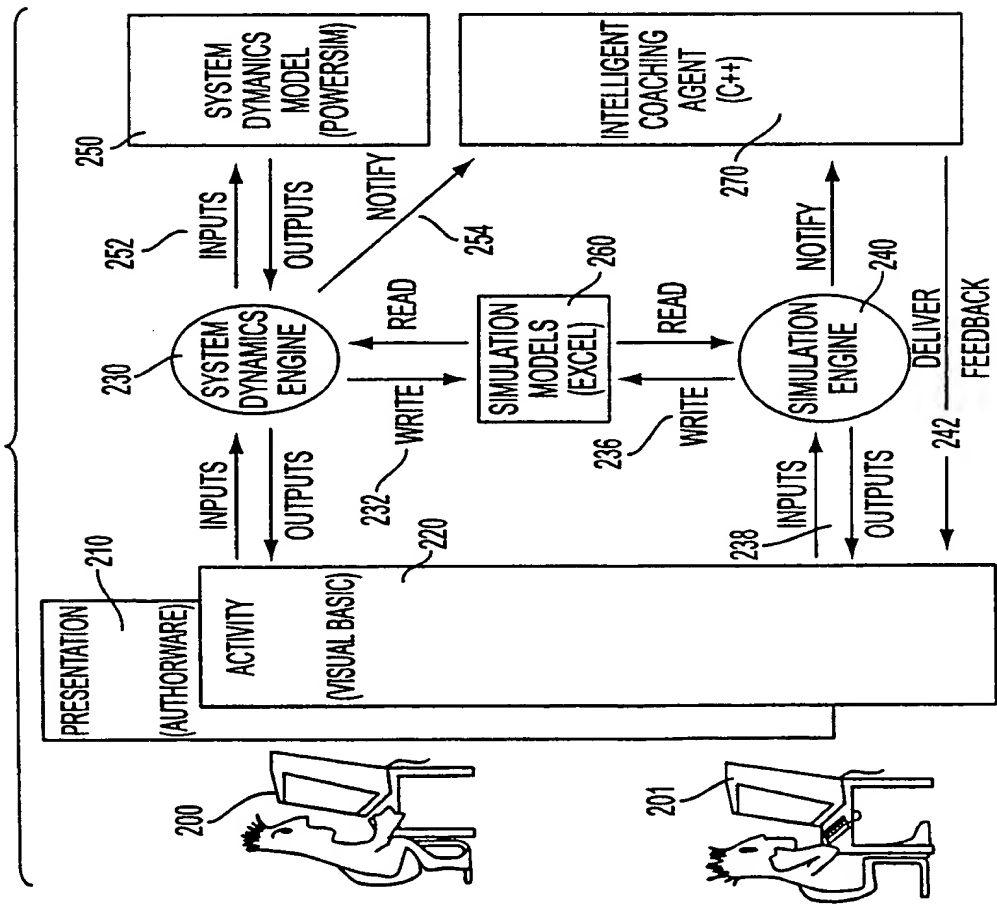


FIG. 2

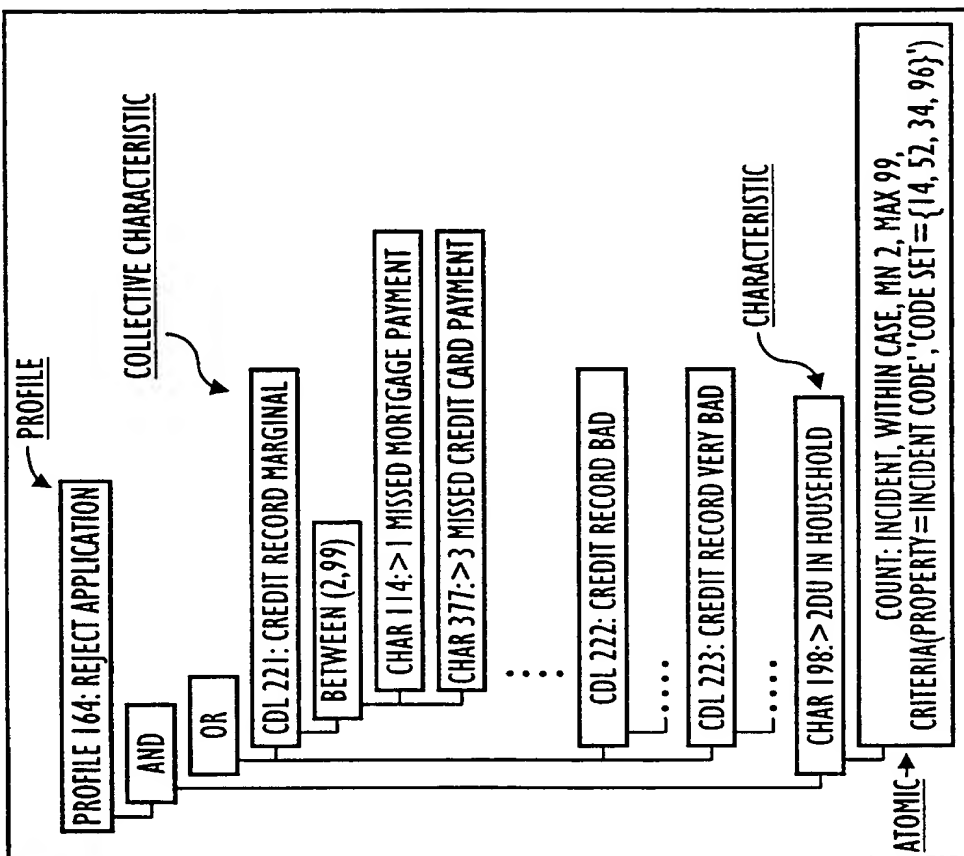


FIG. 5

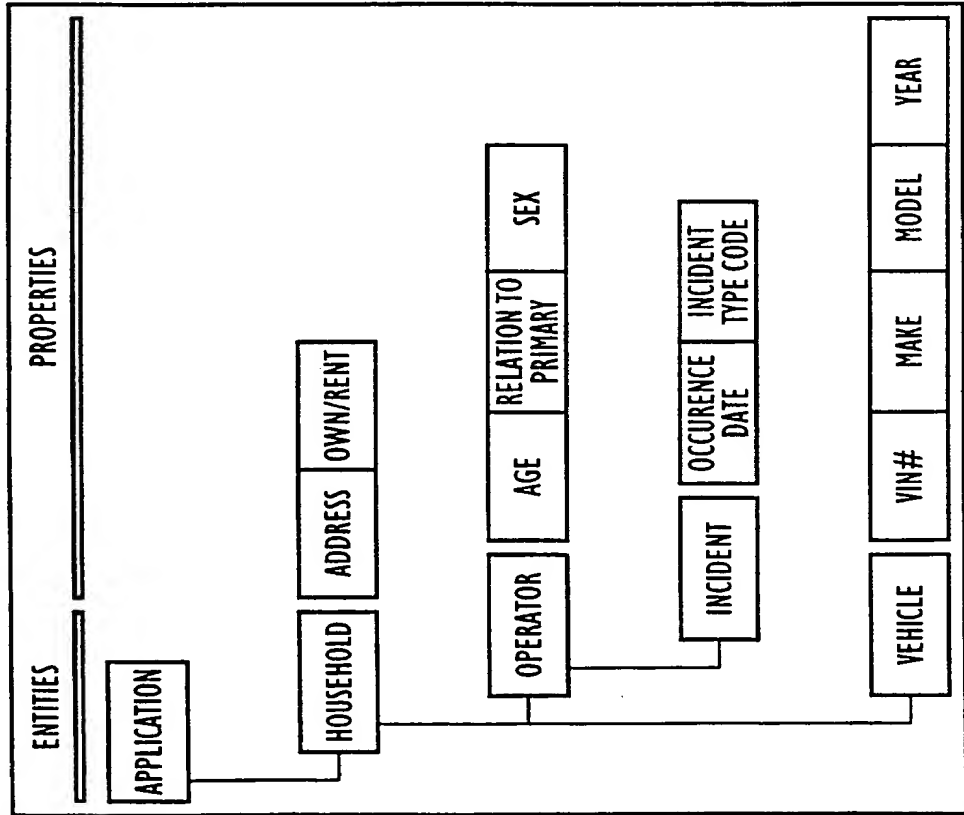


FIG. 4

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RECORD TRANSACTIONS

JOURNALIZE → PREPARE FOR MEETING

EXIT

TO DO LIST

CLASSIFY

HOW WHAT

ASSIGNMENT

TEAM

USE ACCOUNTING CONCEPTS

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510 COST OF GOODS SOLD			
513 DIRECT MATERIAL VARIANCE			
515 CASH DISCOUNTS EARNED			
517 IMPUTED INTEREST EXPENSE			
580 OTHER FINANCIAL CHARGES			
590 INTEREST EXPENSE			
590 US FEDERAL INCOME TAXES			
8100 SALARIES AND WAGES EXPENSE			
8200 PAYROLL ALLOWANCES			
8300 EMPLOYEE BENEFITS			

INTERNAL DOCUMENT

E BIKES

DATE: 01/02

DESCRIPTION: STARTUP INVESTMENT IN EBIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

1 OF 22

BACK

NEXT

DATE	ENTRY	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

FIG. 7

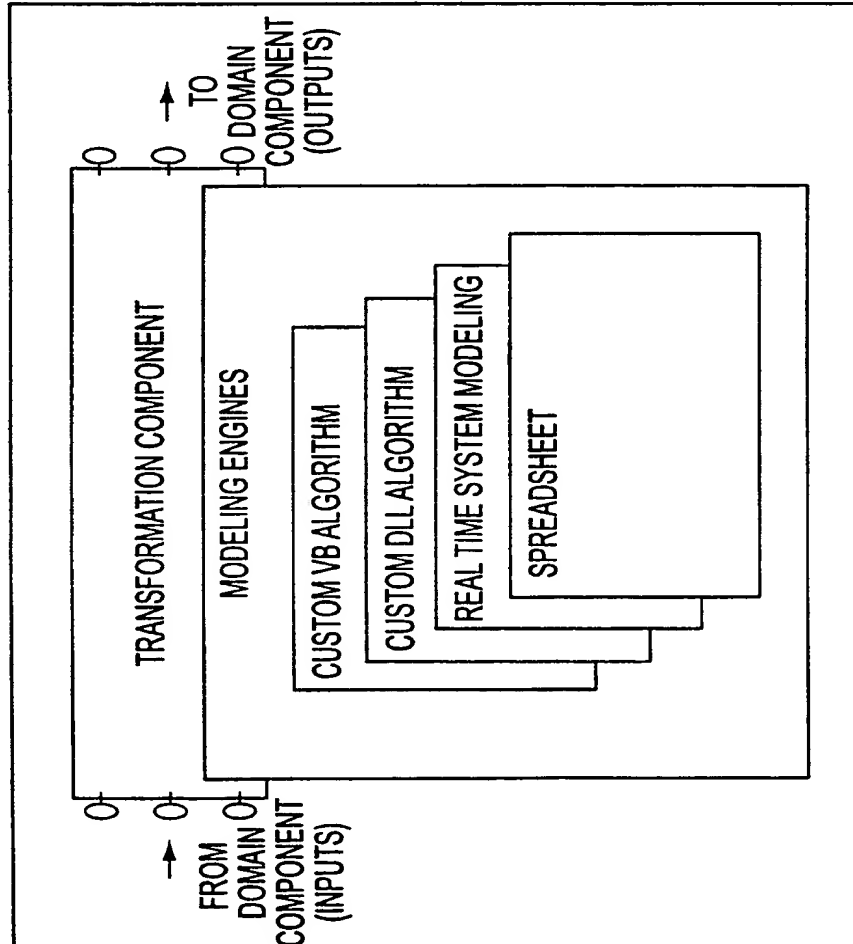


FIG. 6

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TEAM FEEDBACK

YOU HAVENT DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK.

CLOSE

0.080B

FIG. 9

1200

1210

RECORD TRANSACTIONS
JOURNALIZE
PREPARE FOR MEETING
EXIT

INTERNAL DOCUMENT

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

571 IMPAIRED INTEREST EXPENSE

580 OTHER FINANCIAL CHARGES

570 INTEREST EXPENSE

590 LOSS FEDERAL INCOME TAXES

6100 SALARIES AND WAGES EXPENSE

6200 PAYROLL ALLOWANCES

6300 EMPLOYEE BENEFITS

DATE

ENTR

ACCOUNTS

JOURNAL-Y1

DR

CR

1/31	1				

ASSIGNMENT

TEAM

ACCOUNTING CONCEPTS

FIG. 8

SUBSTITUTE SHEET (RULE 26)

6/16

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue Chip Securities

SETTLEMENT INVOICE

DATE: 01/02

INV#: 6578-31

DESCRIPTION:

\$150,000.00 GOVERNMENT BONDS

\$150,000.00

NOTE FROM MANAGEMENT:
WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

BACK

2 OF 22

NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30 ACCOUNTS RECEIVABLE		\$150,000.00	
		10 CASH			\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

INTERNAL DOCUMENT

DATE: 01/02

AMOUNT

DESCRIPTION:

START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE

RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

571 IMPUTED INTEREST EXPENSE

580 OTHER FINANCIAL CHARGES

970 INTEREST EXPENSE

980 US FEDERAL INCOME TAXES

8100 SALARIES AND WAGES EXPENSE

8200 PAYROLL ALLOWANCES

8300 EMPLOYEE BENEFITS

BACK

1 OF 22

NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471 PAID IN CAPITAL		\$210,000.00	
		10 CASH			\$210,000.00

FIG. 10

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
INVOICE NUMBER: 5438169
INVOICE DATE: 01/24
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES
PHONE BILL: \$680.37
TAX: \$39.63
TOTAL AMOUNT DUE: \$700.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

DATE

ENT.#

ACCOUNTS

JOURNAL - Y1

DR

CR

1/31

3

8506 UTILITIES EXPENSE

\$700.00

10 CASH

\$700.00

TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.08008

FIG. 13

FIG. 12

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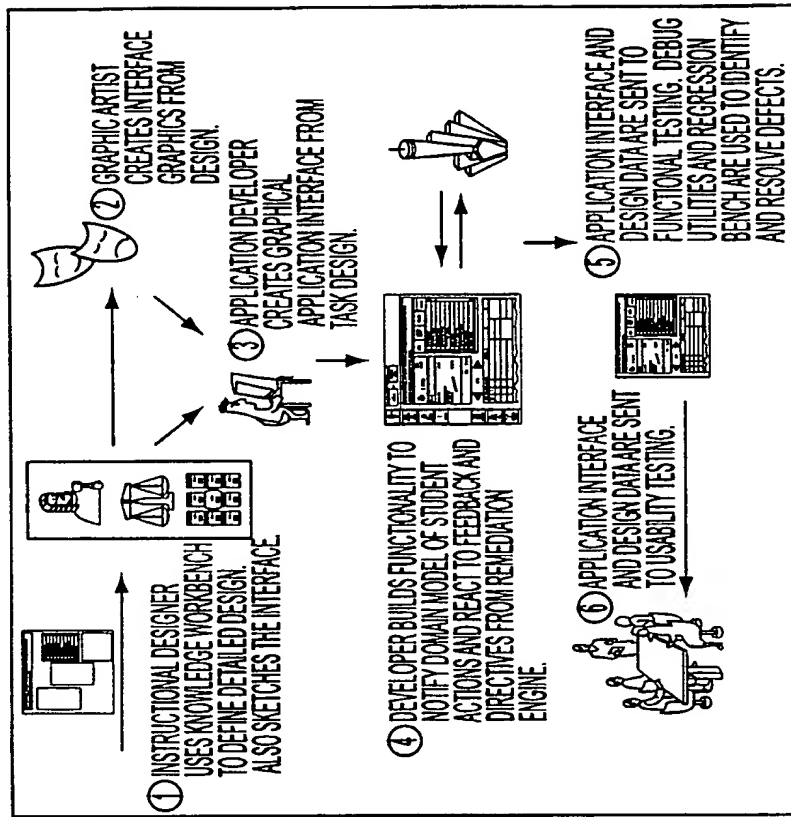


FIG. 15

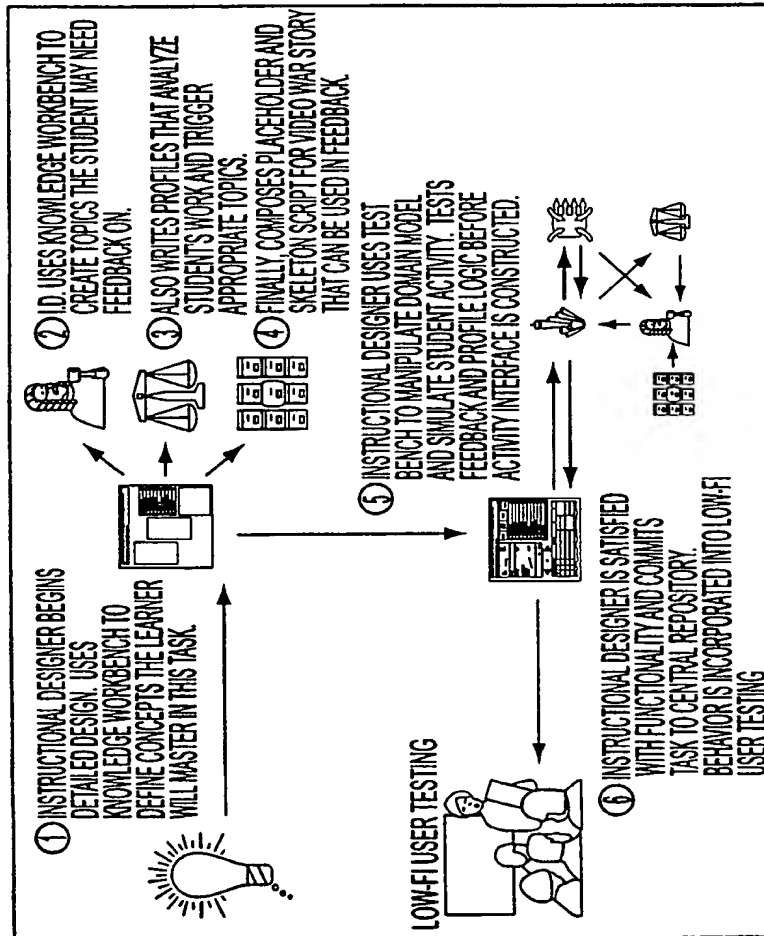


FIG. 14

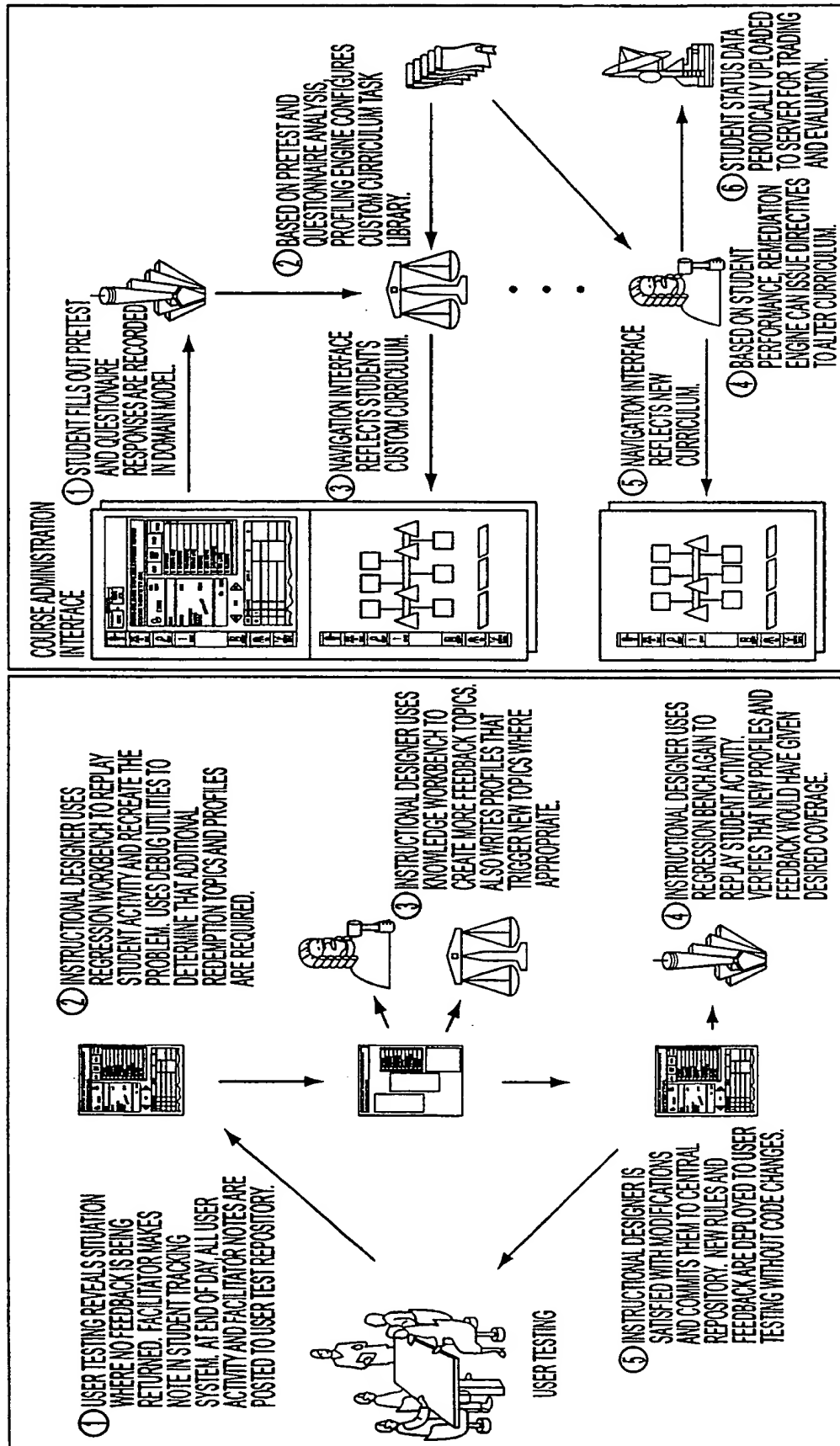


FIG. 17

FIG. 16

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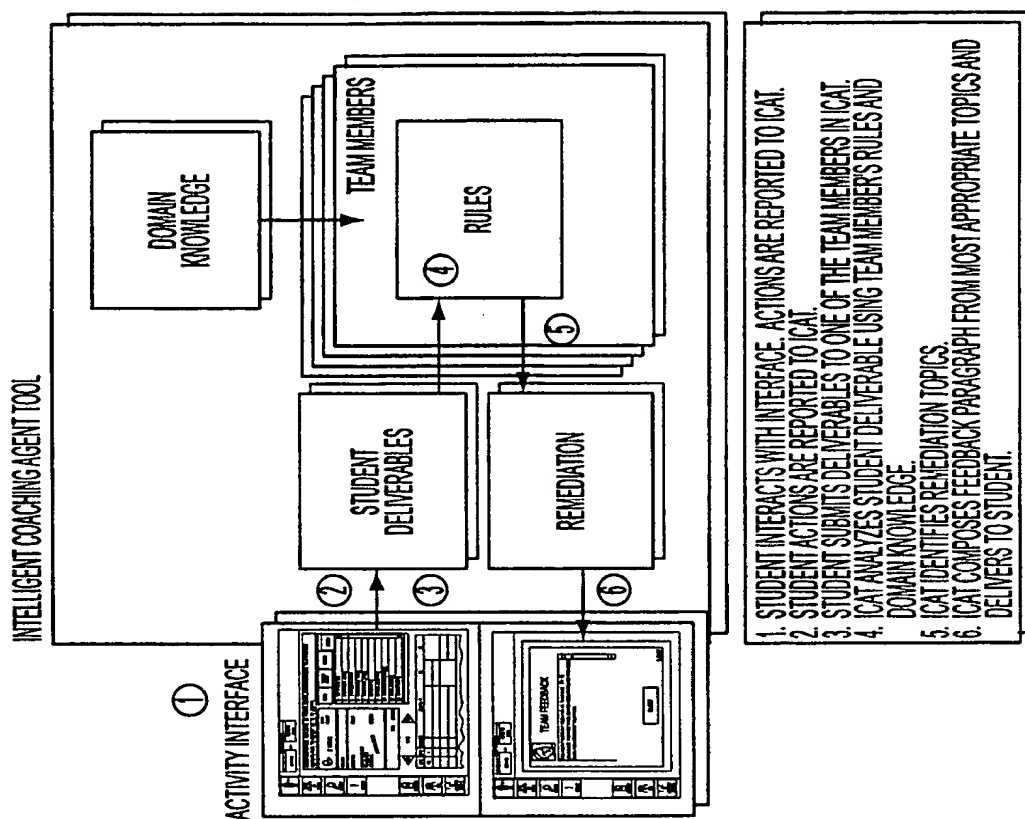


FIG. 19

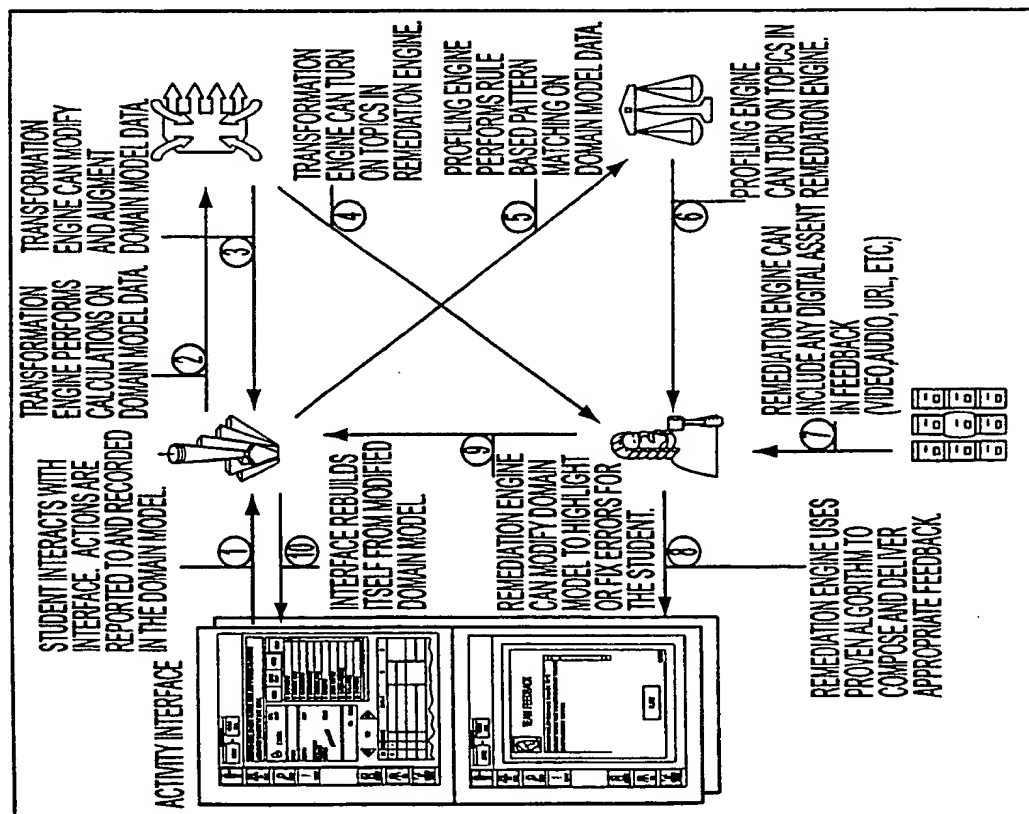


FIG. 18

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#1 GET CONTROL ID
 9480 INSURANCE EXPENSE=IC# 202
 CREDIT FIELD=ID#3022

#2 NAME MAPPING
 IC# 202 MAPPED TO TARGET ID#3022

FIG. 21

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL			
COUNTRY-WIDE INSURANCE		BILLING DATE 1/13 ACCT # 0793 INV # 793-237	
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE
1	BUSINESS INSURANCE	JANUARY FEBRUARY MARCH	\$100.00 \$100.00 \$100.00
PAID IN CASH			
PLEASE PAY THIS AMOUNT DATE DUE			\$300.00

←
→
NEXT

←
12 OF 22
→

JOURNAL - Y1			
DATE	ENT#	ACCOUNTS	DR CR
1/31	12	120.1 PREPAID INSURANCE	\$200.00
		94800 INSURANCE EXPENSE	\$100.00
		10 CASH	\$300.00

FIG. 20

12/16

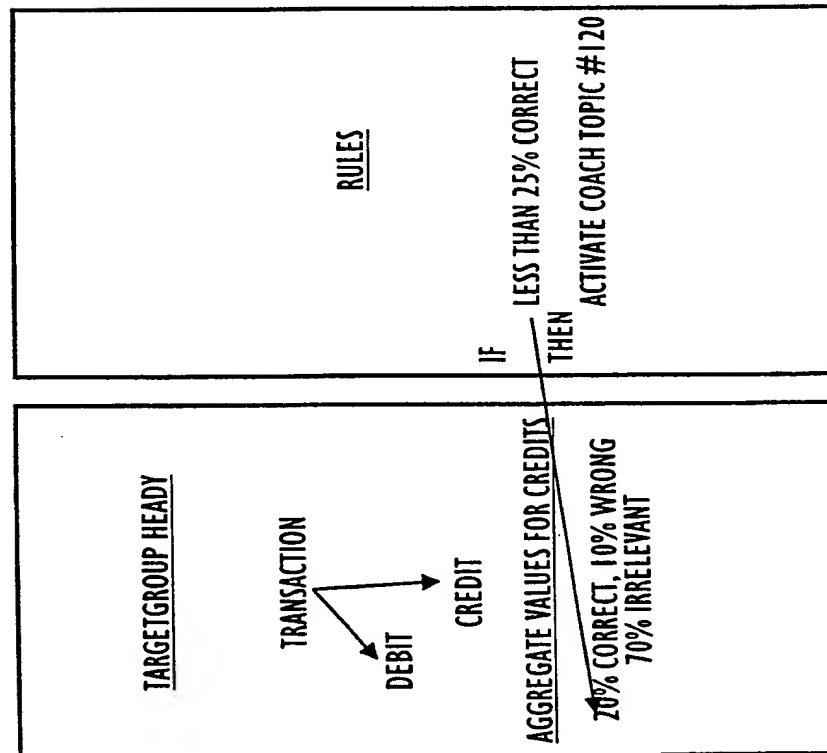


FIG. 22

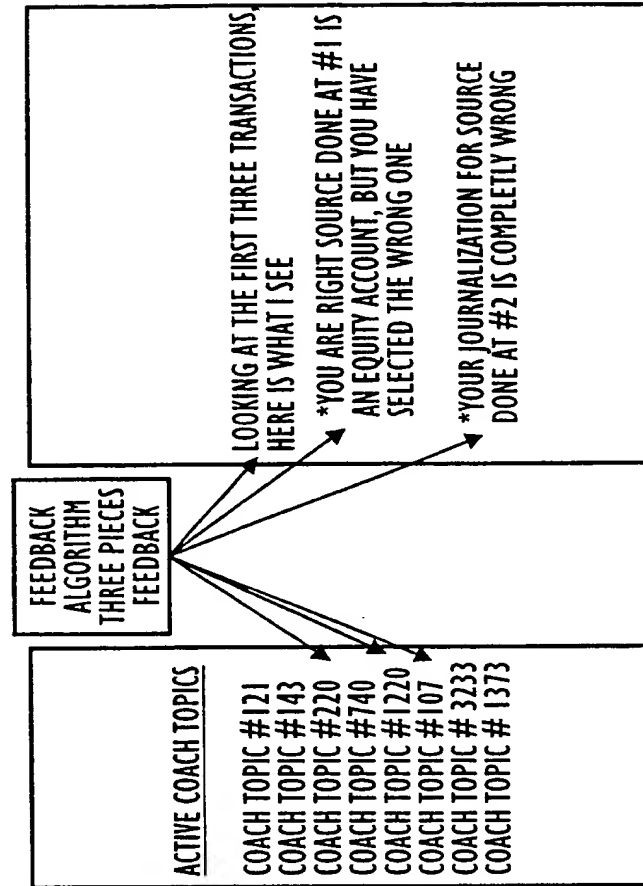
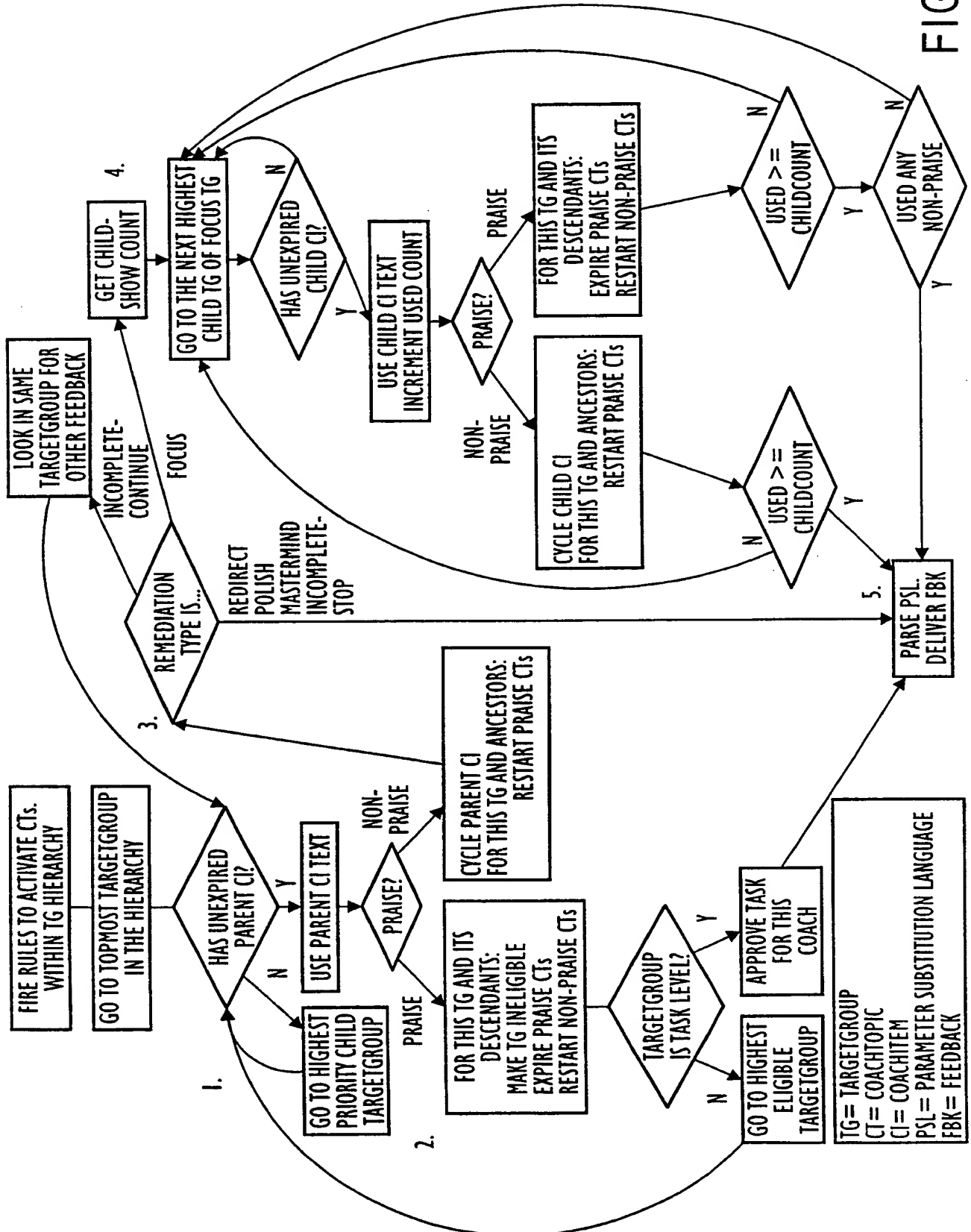


FIG. 23

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FIG. 24



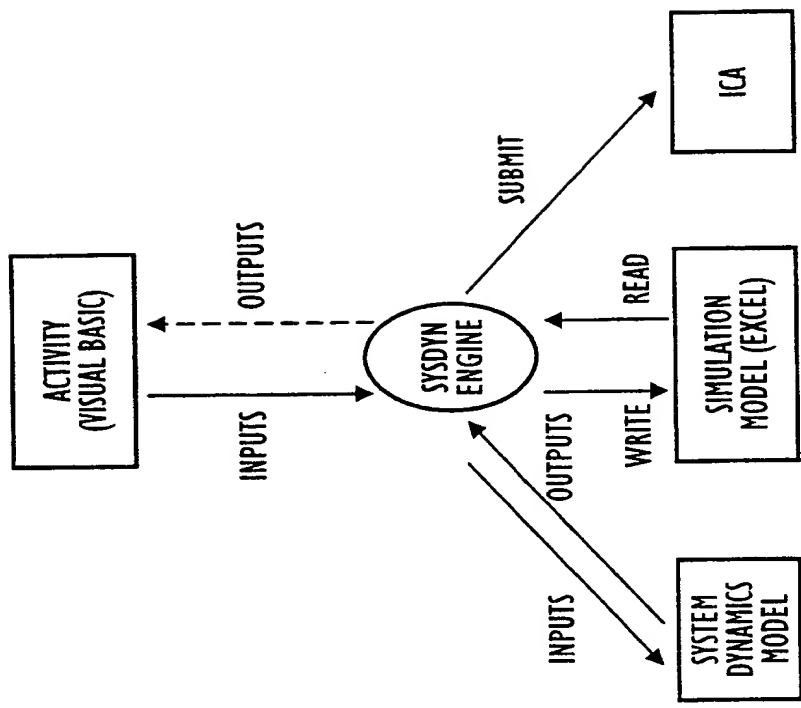


FIG. 27

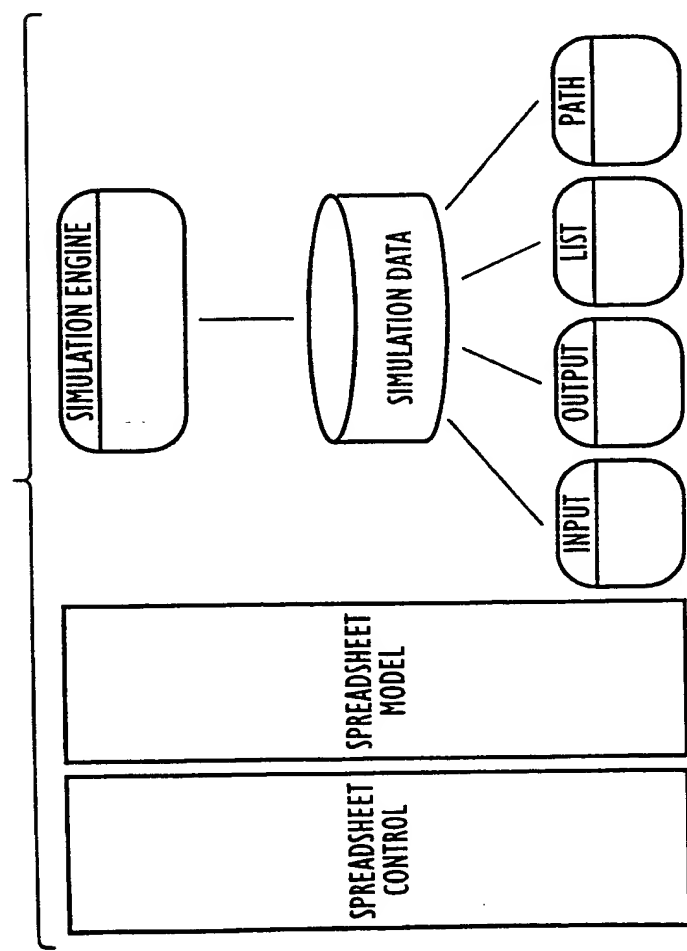


FIG. 25



FIG. 26

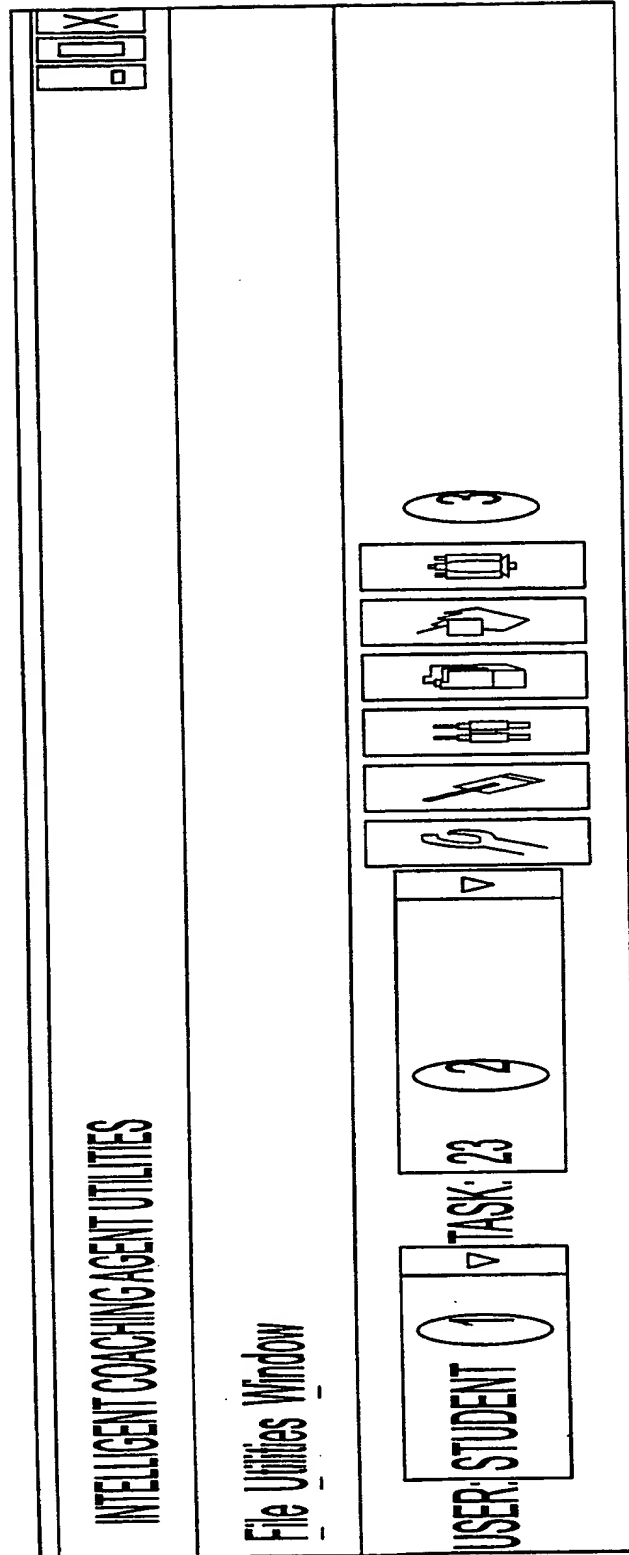


FIG. 30